

**Statement of Financing for FY 1999 Reporting**

| <b>Line<br/>No</b> | <b>Pre/<br/>Post</b> | <b>Trial<br/>Bal</b> | <b>Acct<br/>No</b> | <b>Account<br/>Title</b>                                   | <b><u>Additional Information Required</u></b> |
|--------------------|----------------------|----------------------|--------------------|--|---|
| 1A1                | Pre                  | E-B                  | 4801               | Undelivered Orders - Unpaid                                | Category A. Direct                            |
| 1A1                | Pre                  | E-B                  | 4802               | Undelivered Orders - Paid                                  | Category A. Direct                            |
| 1A1                | Pre                  | E                    | 4881               | Upward Adjustments of Prior-Year Unpaid Undelivered Orders | Category A. Direct                            |
| 1A1                | Pre                  | E                    | 4882               | Upward Adjustments of Prior-Year Paid Undelivered Orders   | Category A. Direct                            |
| 1A1                | Pre                  | E-B                  | 4901               | Expended Authority - Unpaid                                | Category A. Direct                            |
| 1A1                | Pre                  | E                    | 4902               | Expended Authority - Paid                                  | Category A. Direct                            |
| 1A1                | Pre                  | E                    | 4981               | Upward Adjustments of Prior-Year Unpaid Expended Authority | Category A. Direct                            |
| 1A1                | Pre                  | E                    | 4982               | Upward Adjustments of Prior-Year Paid Expended Authority   | Category A. Direct                            |
| 1A2                | Pre                  | E-B                  | 4801               | Undelivered Orders - Unpaid                                | Category B. Direct                            |
| 1A2                | Pre                  | E-B                  | 4802               | Undelivered Orders - Paid                                  | Category B. Direct                            |
| 1A2                | Pre                  | E                    | 4881               | Upward Adjustments of Prior-Year Unpaid Undelivered Orders | Category B. Direct                            |
| 1A2                | Pre                  | E                    | 4882               | Upward Adjustments of Prior-Year Paid Undelivered Orders   | Category B. Direct                            |
| 1A2                | Pre                  | E-B                  | 4901               | Expended Authority - Unpaid                                | Category B. Direct                            |
| 1A2                | Pre                  | E                    | 4902               | Expended Authority - Paid                                  | Category B. Direct                            |
| 1A2                | Pre                  | E                    | 4981               | Upward Adjustments of Prior-Year Unpaid Expended Authority | Category B. Direct                            |
| 1A2                | Pre                  | E                    | 4982               | Upward Adjustments of Prior-Year Paid Expended Authority   | Category B. Direct                            |
| 1A3                | Pre                  | E-B                  | 4801               | Undelivered Orders - Unpaid                                | Direct not subject to apportionment           |
| 1A3                | Pre                  | E-B                  | 4802               | Undelivered Orders - Paid                                  | Direct not subject to apportionment           |
| 1A3                | Pre                  | E                    | 4881               | Upward Adjustments of Prior-Year Unpaid Undelivered Orders | Direct not subject to apportionment           |
| 1A3                | Pre                  | E                    | 4882               | Upward Adjustments of Prior-Year Paid Undelivered Orders   | Direct not subject to apportionment           |
| 1A3                | Pre                  | E-B                  | 4901               | Expended Authority - Unpaid                                | Direct not subject to apportionment           |
| 1A3                | Pre                  | E                    | 4902               | Expended Authority - Paid                                  | Direct not subject to apportionment           |
| 1A3                | Pre                  | E                    | 4981               | Upward Adjustments of Prior-Year Unpaid Expended Authority | Direct not subject to apportionment           |
| 1A3                | Pre                  | E                    | 4982               | Upward Adjustments of Prior-Year Paid Expended Authority   | Direct not subject to apportionment           |
| 1A4                | Pre                  | E-B                  | 4801               | Undelivered Orders - Unpaid                                | Reimbursable                                  |
| 1A4                | Pre                  | E-B                  | 4802               | Undelivered Orders - Paid                                  | Reimbursable                                  |
| 1A4                | Pre                  | E                    | 4881               | Upward Adjustments of Prior-Year Unpaid Undelivered Orders | Reimbursable                                  |
| 1A4                | Pre                  | E                    | 4882               | Upward Adjustments of Prior-Year Paid Undelivered Orders   | Reimbursable                                  |
| 1A4                | Pre                  | E-B                  | 4901               | Expended Authority - Unpaid                                | Reimbursable                                  |
| 1A4                | Pre                  | E                    | 4902               | Expended Authority - Paid                                  | Reimbursable                                  |
| 1A4                | Pre                  | E                    | 4981               | Upward Adjustments of Prior-Year Unpaid Expended Authority | Reimbursable                                  |
| 1A4                | Pre                  | E                    | 4982               | Upward Adjustments of Prior-Year Paid Expended Authority   | Reimbursable                                  |

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|----------------|-----------------|------------------|----------------|--|--|
| 1B1a           | Pre             | E                | 4252           | Reimbursements and Other Income Earned - Collected                           |  |
| 1B1a           | Pre             | E                | 4261           | Actual Collection of Fees  |  |
| 1B1a           | Pre             | E                | 4262           | Actual Collection of Loan Principal  |  |
| 1B1a           | Pre             | E                | 4263           | Actual Collection of Loan Interest   |  |
| 1B1a           | Pre             | E                | 4264           | Actual Collection of Rent  |  |
| 1B1a           | Pre             | E                | 4265           | Actual Collections from Sale of Foreclosed Property                          |  |
| 1B1a           | Pre             | E                | 4266           | Other Actual Collections - Non-Federal                                       |  |
| 1B1a           | Pre             | E                | 4271           | Actual Program Fund Subsidy Collected - Definite - Current                   |  |
| 1B1a           | Pre             | E                | 4272           | Actual Program Fund Subsidy Collected - Indefinite - Permanent               |  |
| 1B1a           | Pre             | E                | 4273           | Interest Collected from Treasury   |  |
| 1B1a           | Pre             | E                | 4274           | Actual Program Fund Subsidy Collected - Indefinite - Current                 |  |
| 1B1a           | Pre             | E                | 4275           | Actual Collections from Liquidating Fund                                     |  |
| 1B1a           | Pre             | E                | 4276           | Actual Collections from Financing Fund                                       |  |
| 1B1a           | Pre             | E                | 4277           | Other Actual Collections - Federal   |  |
| 1B1a           | Pre             | E                | 4872           | Downward Adjustments of Prior-Year Paid Undelivered Orders Refunds Collected |  |
| 1B1a           | Pre             | E                | 4972           | Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected |  |
| 1B1b           | Pre             | E-B              | 4251           | Reimbursements and Other Income Earned - Receivable                          |  |
| 1B1b           | Pre             | E-B              | 4281           | Actual Program Fund Subsidy Receivable - Definite - Current                  |  |
| 1B1b           | Pre             | E-B              | 4282           | Actual Program Fund Subsidy Receivable - Indefinite - Permanent              |  |
| 1B1b           | Pre             | E-B              | 4283           | Interest Receivable from Treasury  |  |
| 1B1b           | Pre             | E-B              | 4284           | Actual Program Fund Subsidy Receivable - Indefinite - Current                |  |
| 1B1b           | Pre             | E-B              | 4285           | Receivable from Liquidating Fund   |  |
| 1B1b           | Pre             | E-B              | 4286           | Receivable from the Financing Fund   |  |
| 1B1b           | Pre             | E-B              | 4287           | Other Federal Receivables  |  |
| 1B2            | Pre             | E-B              | 4222           | Unfilled Customer Orders With Advance  | Obligated amounts only for final in year of expiration.<br>(Decreases)/Increases |
| 1B2            | Pre             | E-B              | 4221           | Unfilled Customer Orders Without Advance                                     | Obligated amounts only for final in year of expiration.<br>(Decreases)/Increases |
| 1B3            | Pre             | E                | 4255           | Appropriation Trust Fund Expenditure Transfers - Collected                   |  |
| 1B3            | Pre             | E                | 4225           | Appropriation Trust Fund Expenditure Transfers - Receivable                  |  |
| 1B4            | Pre             | E                | 4871           | Downward Adjustments of Prior-Year Unpaid Undelivered Orders                 |  |
| 1B4            | Pre             | E                | 4971           | Downward Adjustments of Prior-Year Unpaid Expended Authority                 |  |

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|---|-----------------|------------------|----------------|--|---|
| 1C  | Pre             | E                | 5610           | Donated Revenue - Nonfinancial Resources                                       |   |
| 1C  | Pre             | E                | 5619           | Contra Donated Revenue - Nonfinancial Resources                                |   |
| 1D  | Pre             | E                | 5780           | Imputed Financing Sources  |   |
| 1E  | Pre             | E                | 5720           | Financing Sources Transferred In Without Reimbursement                         |   |
| 1E  | Pre             | E                | 5730           | Financing Sources Transferred Out Without Reimbursement                        |   |
| 1F  | Pre             | E-B              | 1310           | Accounts Receivable  | Non-Govt. (Increases)/Decreases. Portion associated with non-Govt exchange revenue  |
| 1F  | Pre             | E-B              | 1319           | Allowance for Loss on Accounts Receivable                                      | Non-Govt. (Increases)/Decreases. Portion associated with non-Govt exchange revenue  |
| 1F  | Pre             | E-B              | 1340           | Interest, Penalty, and Administrative Fees Receivable                          | Non-Govt. (Increases)/Decreases   |
| 1F  | Pre             | E-B              | 1349           | Allowance for Loss on Interest Receivable                                      | Non-Govt. (Increases)/Decreases   |
| 1F  | Pre             | E                | 5900           | Other Revenue  | Portion associated with exchange revenue. Exclude amounts included in 1310 and 1340 |
| 1F  | Pre             | E                | 5909           | Contra Revenue for Other Revenue   | Portion associated with exchange revenue. Exclude amounts included in 1310 and 1340 |
| 1G  | Pre             | E-B              | 1340           | Interest, Penalty, and Administrative Fees Receivable                          | Accrued interest from Treasury securities held by special and trust funds           |
| <b>Comment: The Revenue Standard states that interest on Treasury securities held by trust funds and special funds is usually considered a nonexchange transaction.</b> |                 |                  |                |  |   |
| 1G  | Pre             | E                | 5900           | Other Revenue  | Portion associated with non-exchange revenue. Non-budgetary                         |
| 1G  | Pre             | E                | 5909           | Contra Revenue for Other Revenue   | Portion associated with non-exchange revenue. Non-budgetary                         |
| 1H  | Pre             | E                | 5790           | Other Financing Sources  |   |
| 1H  |                 |                  | Other          |  |   |
| 1I  |                 |                  | CALC           | 1A - (1B1a + 1B1b +or- 1B2 + 1B3 + 1B4) + 1C + 1D +or- 1E +or- 1F +or- 1G + 1H |   |

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|----------------|-----------------|------------------|----------------|--|--|
| 2A             | Pre             | E-B              | 4801           | Undelivered Orders - Unpaid  | Net (Increases)/Decreases              |
| 2A             | Pre             | E                | 4871           | Downward Adjustments of Prior-Year Unpaid Undelivered Orders                 |  |
| 2A             | Pre             | E                | 4881           | Upward Adjustments of Prior-Year Unpaid Undelivered Orders                   |  |
| 2A             | Pre             | E-B              | 4802           | Undelivered Orders - Paid  | Net (Increases)/Decreases              |
| 2A             | Pre             | E                | 4872           | Downward Adjustments of Prior-Year Paid Undelivered Orders Refunds Collected |  |
| 2A             | Pre             | E                | 4882           | Upward Adjustments of Prior-Year Paid Undelivered Orders                     |  |
| 2B             | Pre             | E-B              | 4221           | Unfilled Customer Orders Without Advance                                     |  |
| 2B             | Pre             | E-B              | 4222           | Unfilled Customer Orders With Advance  |  |

**Comment: Unfilled customer orders need to be included (line 2B); otherwise, the Statement of Financing will not reconcile.**

|     |     |     |      |  |
|-----|-----|-----|------|--|
| 2C1 | Pre | E-B | 1711 | Land and Land Rights   |
| 2C1 | Pre | E-B | 1712 | Improvements to Land   |
| 2C1 | Pre | E-B | 1719 | Accumulated Depreciation on Improvements to Land                     |
| 2C1 | Pre | E-B | 1720 | Construction in Progress   |
| 2C1 | Pre | E-B | 1730 | Buildings, Improvements, and Renovations                             |
| 2C1 | Pre | E-B | 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations |
| 2C1 | Pre | E-B | 1740 | Other Structures and Facilities                                      |
| 2C1 | Pre | E-B | 1749 | Accumulated Depreciation on Other Structures and Facilities          |
| 2C1 | Pre | E-B | 1750 | Equipment  |
| 2C1 | Pre | E-B | 1759 | Accumulated Depreciation on Equipment                                |
| 2C1 | Pre | E-B | 1810 | Assets Under Capital Lease   |
| 2C1 | Pre | E-B | 1819 | Accumulated Depreciation on Assets Under Capital Lease               |
| 2C1 | Pre | E-B | 1820 | Leasehold Improvements   |
| 2C1 | Pre | E-B | 1829 | Accumulated Amortization on Leasehold Improvements                   |
| 2C1 | Pre | E-B | 1830 | Information Technology Software                                      |
| 2C1 | Pre | E-B | 1839 | Accumulated Amortization on Information Technology Software          |
| 2C1 | Pre | E-B | 1840 | Other Natural Resources  |
| 2C1 | Pre | E-B | 1849 | Allowance for Depletion  |
| 2C1 | Pre | E-B | 1890 | Other General Property, Plant, and Equipment                         |

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|--------------------------|----------------------------|----------------------------|--------------------------|--------------------------------|--|

|     |     |     |      |                  |  |
|-----|-----|-----|------|------------------|--|
| 2C2 | Pre | E-B | 1350 | Loans Receivable |  |
|-----|-----|-----|------|------------------|--|

**Comment: Guidance found in the Implementation Guide for Revenue states that loans made by the liquidating funds under the Federal Credit Reform Act of 1990 are reported on this line. However, based on credit reform cases for direct loans, it was found that loans made by the financing fund must also be included.**

**The crosswalk used the ending balance less the beginning balance to obtain the amount reported for loans receivable. Under certain situations, the statement will not reconcile using the ending minus beginning balance. In those situations it was necessary to analyze the transactions for loans receivable in order for the statement to balance.**

|     |     |     |      |   |          |
|-----|-----|-----|------|---|----------|
| 2C3 | Pre | E-B | 1511 | Operating Materials and Supplies Held for Use                           |          |
| 2C3 | Pre | E-B | 1512 | Operating Materials and Supplies Held in Reserve for Future Use         |          |
| 2C3 | Pre | E-B | 1513 | Operating Materials and Supplies - Excess, Unserviceable and Obsolete   |          |
| 2C3 | Pre | E-B | 1521 | Inventory Purchased for Resale  |          |
| 2C3 | Pre | E-B | 1522 | Inventory Held in Reserve for Future Sale                               |          |
| 2C3 | Pre | E-B | 1523 | Inventory Held for Repair   |          |
| 2C3 | Pre | E-B | 1524 | Inventory - Excess, Obsolete and Unserviceable                          |          |
| 2C3 | Pre | E-B | 1525 | Inventory - Raw Materials   |          |
| 2C3 | Pre | E-B | 1526 | Inventory - Work in Process   |          |
| 2C3 | Pre | E-B | 1527 | Inventory - Finished Goods  |          |
| 2C3 | Pre | E-B | 1529 | Inventory - Allowance   |          |
| 2C3 | Pre | E-B | 1561 | Commodities Held Under Price Support and Stabilization Support Programs |          |
| 2C3 | Pre | E-B | 1569 | Commodities - Allowance   |          |
| 2C3 | Pre | E-B | 1571 | Stockpile Materials Held in Reserve                                     |          |
| 2C3 | Pre | E-B | 1572 | Stockpile Materials Held for Sale                                       |          |
| 2C3 | Pre | E-B | 1591 | Other Related Property  |          |
| 2C3 | Pre | E-B | 1599 | Other Related Property - Allowance                                      |          |
| 2C4 | Pre | E-B | 1620 | Investments in Securities Other Than Public Debt Securities             | Non-Govt |
| 2C4 | Pre | E-B | 1690 | Other Investments   | Non-Govt |

**Comment: Transactions for non-Government securities have not been completed. Changes to this line may be necessary once the transactions are completed.**

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|----------------|-----------------|------------------|----------------|------------------------------|---|
| 2D             | Pre             | E-B              | 2220           | Accrued Unfunded Liabilities | If net decrease   |
| 2D             | Pre             | E-B              | 2610           | Retirement Plans             | If net decrease   |
| 2D             | Pre             | E-B              | 2620           | Insurance Plans              | If net decrease   |
| 2D             | Pre             | E-B              | 2690           | Other Actuarial Liabilities  | If net decrease   |
| 2D             | Pre             | E-B              | 2940           | Capital Lease Liability      | If net decrease. Related to payment made prior to FY 1991 |
| 2D             | Pre             | E-B              | 2920           | Contingent Liabilities       | If net decrease   |
| 2D             | Pre             | E-B              | 2990           | Other Liabilities            | If net decrease   |
| 2D             | Pre             | E-B              | 2995           | Accrued Cleanup Cost         | If net decrease   |
| 2E             | Pre             | E-B              | 7400           | Prior Period Adjustments     | Use if related to asset reported in Section 2             |
| 2E             |                 |                  | Other          |                              |   |

**Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless account 7400 is included. The transactions for prior period adjustments must be analyzed and only those relating to an asset reported in Section 2 should be included on this line.**

***If using the "net method", amounts on line 2 equal the ending minus beginning balance and costs related to the assets are not reported on line 3. However, the costs must be disclosed. If using the "gross method" amounts on line 2 equal asset purchases and costs related to the assets are reported on line 3. See the Revenue Implementation Guide.***

|    |     |   |      |  |  |
|----|-----|---|------|--|--|
| 2F |     |   | CALC | (+or- 2A) + (+or- 2B) + (+or- 2C1) + (- 2C2) + (- 2C3) + (+or- 2C4) + (- 2D) + (+or- 2E) |  |
| 3A | Pre | E | 6710 | Depreciation, Amortization, and Depletion  |  |
| 3B | Pre | E | 6720 | Bad Debt Expense   | Related to uncollectible non-credit reform receivables |
| 3C | Pre | E | 7190 | Other Gains  | Revaluation of assets                                  |
| 3C | Pre | E | 7290 | Other Losses   | Revaluation of assets                                  |
| 3D | Pre | E | 7210 | Losses on Disposition of Assets  |  |
| 3E | Pre | E | 6500 | Cost of Goods Sold   |  |
| 3E | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources   |  |
| 3E | Pre | E | 7300 | Extraordinary Items  | Associated with obligations only                       |

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| 3F             |                 |                  | CALC           | +3A + 3B + (+ or - 3C) + 3D + (+ or - 3E) |  |
| 4              | Pre             | E-B              | 6800           | Future Funded Expenses                    |  |
| 5              |                 |                  | CALC           | 1I + 2F + 3F + 4                          | Should equal net cost *                |

**IMPORTANT NOTE:** The IRC and SGL staff have done extensive work to determine if the Statement of Financing could be produced from current SGL account balances. The crosswalk was tested using trial balance information from scenarios currently being developed in the IRC. As a result, many instances were identified where analysis of individual transactions was necessary in addition to the crosswalk to properly complete the report. Scenarios tested were limited in scope and did not include, for example, complex cases of cost of goods sold, credit reform, and mixed funding.

The IRC and SGL staff are committed to continue working with OMB and FASAB to resolve open issues and propose future changes to the SGL account structure. In the meantime, the crosswalk contained herein provides a basic framework and comments to assist in the preparation of the statement. Suggestions for improving the crosswalk are encouraged, and may be submitted through your agency SGL representative. The SGL contact list can be found on the SGL web site at <http://www.fms.treas.gov/ussgl>.